

STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT
FINANCE



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TO: County Treasurers and Vendors

FROM: Cheryl A. W. Musgrave, Commissioner

RE: New Tax Comparison Statement

DATE: March 28, 2008

The Indiana Department of Local Government Finance (DLGF) recently formed an agreement with the Association of Indiana Counties (AIC) regarding the requirements for 2007-pay-2008 tax bills. While the Indiana General Assembly passed a law in 2006 requiring a new tax comparison statement (TS-1 form) to serve as both a statement and a tax bill effective January 1, 2008 (IC 6-1.1-22-8.1), the agreement allows counties to send the new TS-1 form accompanied by the county's traditional tax bill sent by the county for 2008. For tax bills sent in 2009 and forward, counties will be required to utilize the DLGF developed TS-1/tax bill.

As a result of this agreement, the DLGF has developed two forms for the 2007-pay-2008 tax billing cycle, giving counties three options to be compliant and ensure that taxpayers receive the information required by the statute:

Option 1) the county uses the new standard TS-1 form (8.5in X 14in) accompanied with the DLGF developed tax bill; or

Option 2) the county uses the new standard TS-1 form (8.5in X 14in) accompanied with the county's traditional tax bill; or

Option 3) the county uses the new TS-1 long form (8.5in X 17in), which incorporates the DLGF developed tax bill.

If Options 1 or 3 are selected, no further approval is required. If Option 2 is selected, submit the county form in a PDF format for approval to Tammy White at the State Board of Accounts (SBOA) at tawhite@sboa.in.gov for approval, even if this form has been previously approved.

Please note that the TS-1 form language cannot be altered or revised. There is sufficient space for county specific additional instructions, banking information, or labels in the blank section on the form.

If you do not include the new TS-1 form, the county's tax bill will be declared invalid, and the county will be required to reprint and mail compliant tax bills.

Further information useful to taxpayers and officials alike will be available on the DLGF Web site at www.dlgf.in.gov/ in the coming weeks.

The end goal is to ensure a smooth transition that will best serve the taxpayers in all communities and meet the spirit of the law, which aimed at making statements simple, clearly presented and understandable to the average taxpayer.